



Form

North Dakota Office of State Tax Commissioner

**ND-1 Individual income tax return 2006****Space Required  
for Barcode**

- 11** **12**  
**7, 8**  
**9, 10**  
**14**  
**15**  
**16, 17**
- A. Filing status** Use **18** ☐ 1. Single  
on federal return **19** ☐ 2. Married filing jointly **21** ☐ 4. Head of household  
(Fill in only one) **20** ☐ 3. Married filing separately **22** ☐ 5. Qualifying widow(er) with  
dependent child  
- enter spouse's name **▶** XXXXXXXXXXXXXXXXXXXX

- B. School district code:** **26**  
(See page 17) **▶** Fill in only if applicable **28** ☐ Amended  
(See page 9) **29** ☐ Extension

- C. Income source code:** **27**  
(See page 9) **▶** Were you required to pay ☐ Yes **31**  
estimated federal income tax ☐ No  
for 2006? (See page 9)

Fill in if this is a **32** ☐ (CF)  
**COMPOSITE RETURN**

If fiscal year filer, enter fiscal year end:  
(See page 9)

**▶** XX/XX/XXXX **30**

**▶** MN/MT RECIPROCITY **23** State **24**  
(See page 6)

**D. Federal adjusted gross income** from line 37 of Form 1040, line 21 of Form 1040A,  
or line 4 of Form 1040EZ ----- **(SX) D** **33**

**1. Federal taxable income** from line 43 of Form 1040, line 27 of Form 1040A,  
or line 6 of Form 1040EZ (If zero, see page 9 of instructions) ----- **(SS) 1** **34**

**Additions**

- 2.** Lump-sum distribution from Federal Form 4972 ----- **(NA) 2** **35**  
**3.** Loss from pass-through entity subject to North Dakota's  
financial institution tax (Attach statement from entity) -- **(NB) 3** **36**  
**4.** Adjustment to federal taxable income, if claiming  
planned gift credit (From Schedule PG, line 17) ----- **(NK) 4** **37**  
**5.** Add lines 1, 2, 3, and 4 ----- **5** \_\_\_\_\_

**Subtractions**

- 6.** Interest from U.S. obligations  
(Attach supporting statement) ----- **(SN) 6** **38**  
**7.** Net long-term capital gain exclusion  
(From worksheet on page 10 of instructions) ----- **(NC) 7** **39**  
**8.** Exempt income of a Native American ----- **(S4) 8** **40**  
**9.** Benefits received from U.S. Railroad Retirement Board  
(Attach copy of Form RRB-1099, RRB-1099-R, or both) **(S5) 9** **41**  
**10.** Income from pass-through entity subject to North Dakota's  
financial institution tax (Attach statement from entity) -- **(S6) 10** **42**  
**11.** Renaissance zone income exemption  
(Attach Schedule RZ) ----- **(S7) 11** **43**  
**12.** New or expanding business income exemption under  
N.D.C.C. ch. 40-57.1 (Attach supporting statement) -- **(NH) 12** **44**  
**13.** National Guard/Reserve member federal active duty  
pay exclusion (Attach copy of mobilization orders) --- **(NI) 13** **45**  
**14.** Nonresident only: Servicemembers Civil Relief Act  
adjustment (See page 11 of instructions) ----- **(NJ) 14** **46**  
**15.** Human organ donor expense deduction  
(Attach supporting statement) ----- **(NL) 15** **47**  
**16. North Dakota taxable income.** Subtract lines 6 through 15 from line 5.  
If less than zero, enter 0 ----- **(ND) 16** **48**

- 17. Tax -** **▶** If a **full-year resident**, enter tax from Tax Table on page 18 of instructions.  
If you have farm income, see page 12 of instructions.

**▶** If a **full-year nonresident** or a **part-year resident**, enter tax from  
Schedule ND-1NR, line 21. ----- **(SB) 17** **49**



18. Enter your **tax** from line 17 of page 1 ----- 18 \_\_\_\_\_

**Credits**

19. Credit for income tax paid to another state  
(Attach Schedule CR) ----- (SD) 19 50

20. Family member care credit (Attach Schedule FC) ----- (S2) 20 51

21. Renaissance zone credit (Attach Schedule RZ) ----- (S3) 21 52

22. Ag commodity investment credit (from worksheet on page 11  
of instructions) (Attach copy of investment reporting form) --- (NE) 22 53

23. Seed capital investment credit (from worksheet on page 12  
of instructions) (Attach copy of investment reporting form) --- (NG) 23 54

24. Credit for planned gift to qualified North Dakota nonprofit  
organization. (Attach Schedule PG) ----- (NM) 24 55

25. Credit for biodiesel fuel supplier (Attach supporting statement) (NN) 25 56

26. Credit for biodiesel fuel seller (Attach supporting statement) -- (NO) 26 57

27. **Net tax liability.** Subtract lines 19 through 26 from line 18. *If less than zero, enter 0* --- (SE) 27 58

**Withholding and/or tax already paid**

28. North Dakota withholding (Attach W-2s, 1099s, and K-1s) --- (SF) 28 59

29. Estimated tax paid, including extension payment on 2006  
Form 400-EXT and overpayment applied from 2005 return --- (S&) 29 60

30. Total payments. Add lines 28 and 29 ----- 30 \_\_\_\_\_

**Refund**

31. **Overpayment** - If line 30 is MORE than line 27, subtract line 27 from line 30 and enter result;  
otherwise, go to line 36. *If result is less than \$5.00, enter 0* ----- (SG) 31 61

32. Amount of line 31 that you want applied to your 2007  
estimated tax ----- (SQ) 32 62

33. Amount of line 31 that you wish to contribute to the Watchable  
Wildlife Fund ----- (SP) 33 63

34. Amount of line 31 that you wish to contribute to the Trees  
For ND Program Trust Fund ----- (SW) 34 64

35. **Refund.** Subtract lines 32 through 34 from line 31. *If result is less than \$5.00, enter 0* -- (SR) 35 65

To **direct deposit** your refund, complete items a, b,  
and c. (See page 15.)

a. Routing number: 66

b. Account number: 67

c. Type of account:  
☐ Checking 68  
☐ Savings 69

**Tax Due**

36. **Tax due** - If line 30 is LESS than line 27, subtract line 30 from line 27 and enter result.  
*If result is less than \$5.00, enter 0* ----- (SZ) 36 70

37. Amount that you wish to contribute to the Watchable  
Wildlife Fund (but only if there is a tax due on line 36) ----- (SU) 37 71

38. Amount that you wish to contribute to the Trees For ND  
Program Trust Fund (but only if there is a tax due on line 36) - (SY) 38 72

39. **Balance due.** Add lines 36, 37, 38, and, if applicable, line 40.  
Pay to: **ND State Tax Commissioner** ----- 39 \_\_\_\_\_

40. Interest on underpaid estimated tax from Form 400-UT ----- (SO) 40 73

I declare that this return is correct and complete to the best of my knowledge and belief.			Privacy Act - See inside front cover of booklet.	
Your signature	Date	Your daytime phone number	<input type="checkbox"/> I authorize the ND Office of State Tax Commissioner to discuss this return with the preparer identified below.	
Spouse's signature	Date		OPR <input type="radio"/> For Tax Department Use Only	
Paid preparer signature	EIN/SSN/PTIN	Date		
Print name of paid preparer	Phone no.		<input type="radio"/>	

# Schedule ND-1NR

## North Dakota Office of State Tax Commissioner Tax calculation for nonresidents and part-year residents



**2006**  
Attach to Form ND-1

Please type or print in black or blue ink. See separate instructions.

Your name		Your social security number		If joint return, spouse's name		Spouse's social security number	
		76				77	
Residency status: 78 Full-year resident 79 Full-year nonresident 80 Part-year resident							
If full-year nonresident or part-year resident, enter name of other state				If full-year nonresident or part-year resident, enter name of other state			
If part-year resident, enter dates of residence below:				If part-year resident, enter dates of residence below:			
Month	Day	Year	Month	Day	Year	Month	Day

### Calculation of North Dakota source income

#### Column A Total from Federal return

#### Column B North Dakota portion

1. Wages, salaries, tips, etc. (line 7 of Form 1040 or 1040A, or line 1 of Form 1040EZ)	1		1	84
2. Taxable interest and dividend income (add lines 8a and 9a of Form 1040 or 1040A, or amount from line 2 of Form 1040EZ)	2		2	85
3. Business income or loss (line 12 of Form 1040)	3		3	86
4. Ordinary and capital gains and losses (add lines 13 and 14 of Form 1040, or amount from line 10 of Form 1040A)	4		4	87
5. IRAs, pensions, and annuities (add lines 15b and 16b of Form 1040, or lines 11b and 12b of Form 1040A)	5		5	88
6. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (line 17 of Form 1040)	6		6	89
7. Farm income or loss (line 18 of Form 1040)	7		7	90
8. Other income (add lines 10, 11, 19, 20b and 21 of Form 1040, or lines 13 and 14b of Form 1040A, or amount from line 3 of Form 1040EZ)	8		8	91
9. Add lines 1 through 8	9		9	92
10. Student loan interest (line 33 of Form 1040, or line 18 of Form 1040A)	10		10	93
11. Moving expenses (line 26 of Form 1040)	11		11	94
12. Self-employed deductions (add lines 27, 28, and 29 of Form 1040)	12		12	95
13. IRA deduction (line 32 of Form 1040 or line 17 Form 1040A)	13		13	96
14. Other (add lines 23, 24, 25, 30, 31a, 34, and 35 of Form 1040, or lines 16 and 19 of 1040A)	14		14	97
15. U.S. obligation interest (from Form ND-1, line 6) and SCRA adjustment (from Form ND-1, line 14)	15			
16. North Dakota source income. Line 9, Column B, less lines 10 through 14, Column B. If less than zero, enter 0	(N1) 16			98
17. Line 9, Column A, less lines 10 through 15, Column A. If less than zero, enter 0	(N2) 17	99		
18. North Dakota income ratio. Divide line 16 by line 17. Round to nearest four decimal places. If line 16 is more than line 17, enter 1.0000. If line 16 is zero, enter 0.	18			

### Calculation of tax on North Dakota source income

19. Enter amount from Form ND-1, page 1, line 16	19	100
20. Enter tax for the amount on line 19 from Tax Table on page 18 of Form ND-1 instructions. If you have farm income, see the instructions	(N3) 20	
21. Tax on North Dakota source income. Multiply line 20 by ratio on line 18. Enter the amount from this line on Form ND-1, page 1, line 17	21	101

**ND-1CR****Calculation of credit for income tax  
paid to another state****2006***Attach to Form ND-1*

Please type or print in black or blue ink. See separate instructions.

Your name as shown on Form ND-1

Social Security Number

Name of state or U.S. territory to which you paid tax on income that is also taxed by North Dakota

**102, 111, 120, 129****Full-year resident and part-year resident**

- **Part-year resident:** If you were a part-year resident, this credit is allowed only if you reported income to North Dakota on Schedule ND-1NR, line 16, that (1) has its source in another state **and** (2) was received or earned while you were a resident of North Dakota.

1a. Federal adjusted gross income from Form ND-1, line D

1a 

1b. How much of the amount on line 1a has its source in the other state? If none, stop here; you are not eligible for this credit. See instructions for proper amount to enter here

1b 

1c. How much of the amount on line 1b did you (and your spouse, if filing jointly) receive or earn while a resident of North Dakota? If none, stop here; you are not eligible for this credit. See instructions for proper amount to enter here

(S8) 1c **103, 112, 121, 130**

2. Enter the applicable amount for your residency status as follows

(SJ) 2 **104, 113, 122, 131**

- **Full-year resident** - If you (and your spouse, if filing jointly) were full-year residents, enter the amount from Form ND-1, line D, less amount from Form ND-1, line 6.
- **Part-year resident** - If you (or your spouse, if filing jointly) was a part-year resident, enter the amount from Schedule ND-1NR, line 16.

3. Divide line 1c by line 2. Round to nearest four decimal places. If line 1c is equal to or more than line 2, enter 1.0000

3 

4. Enter the amount of your North Dakota tax from Form ND-1, line 17

4 

5. Multiply line 4 by line 3

(SL) 5 **105, 114, 123, 132**

6. Enter the amount of income tax paid to the other state. See instructions for proper amount to enter here

(SM) 6 **106, 115, 124, 133**

- If you (and your spouse, if filing jointly) were **full-year residents**, go to line 7.
- If you (or your spouse, if filing jointly) was a **part-year resident**, skip line 7 and go to line 8.

**Full-year resident only**

7. Credit - Enter the smaller of line 5 or line 6. Enter this amount on Form ND-1, line 19

7 **107, 116, 125, 134****Part-year resident only**

8. Enter the amount from line 1b

(SK) 8 **108, 117, 126, 135**

9. Divide line 1c by line 8. Round to nearest four decimal places. If line 1c is equal to or more than line 8, enter 1.0000

9 

10. Multiply line 6 by line 9

(S9) 10 **109, 118, 127, 136**

11. Credit - Enter the smaller of line 5 or line 10. Enter this amount on Form ND-1, line 19

11 **110, 119, 128, 137****To obtain this credit, you must attach the following to your Form ND-1:**

- **Schedule ND-1CR.**
- **A copy of the income tax return filed with the other state.**

**ND-1FA****Calculation of tax under 3-year averaging method for elected farm income****2006**

Attach to Form ND-1

Please type or print in black or blue ink. Enter one letter or number in each box.

Your name as shown on Form ND-1

Your social security number

▶ See instructions to this schedule to see if you are eligible to use it

US Dollars

1. North Dakota taxable income from Form ND-1, line 16 ----- 1

2. Elected farm income from your 2006 Schedule J (Form 1040), line 2. If this amount includes a net long-term capital gain, see instructions. **Do not enter more than the amount on line 1** ----- 2

3. Subtract line 2 from line 1 ----- 3

4. Tax on the amount on line 3 from Tax Table on page 18 of 2006 Form ND-1 instructions ----- 4

5. If you used Schedule ND-1FA to figure your tax for:

- 2005, enter amount from your 2005 Schedule ND-1FA, line 11.
- 2004 but not 2005, enter amount from your 2004 Schedule ND-1FA, line 15.
- 2003 but not 2004 nor 2005, enter amount from your 2003 Schedule ND-1FA, line 3.

Otherwise, enter amount from 2003 Form ND-1, line 14, **OR** from 2003 Form ND-2, Tax Computation Schedule, line 1.If line 5 is zero or less,  
see instructions.6. Divide the amount on **line 2** by **3.0** ----- 67. Add lines 5 and 6. *If less than zero, enter zero* ----- 7

8. If you used Form ND-1 for 2003, figure the tax on the amount on line 7 using the 2003 Form ND-1 Tax Rate Schedules on page 2 of the instructions. Otherwise, use the Form ND-2 Tax Rate Schedule on page 1 of the instructions ----- 8

9. If you used Schedule ND-1FA to figure your tax for:

- 2005, enter amount from your 2005 Schedule ND-1FA, line 15.
- 2004 but not 2005, enter amount from your 2004 Schedule ND-1FA, line 3.

Otherwise, enter amount from 2004 Form ND-1, line 14, **OR** from 2004 Form ND-2, Tax Computation Schedule, line 1.If line 9 is zero or less,  
see instructions.

10. Enter amount from line 6 ----- 10

11. Add lines 9 and 10. *If less than zero, enter negative number* ----- 11

12. If you used Form ND-1 for 2004, figure the tax on the amount on line 11 using the 2004 Form ND-1 Tax Rate Schedules on page 2 of the instructions. Otherwise, use the Form ND-2 Tax Rate Schedule on page 1 of the instructions ----- 12

13. If you used Schedule ND-1FA to calculate your tax for 2005, enter the amount from 2005 Schedule ND-1FA, line 3. Otherwise, enter amount from 2005 Form ND-1, line 16, **OR** from 2005 Form ND-2, Tax Computation Schedule, line 1 ----- 13If line 13 is zero or less,  
see instructions.

14. Enter amount from line 6 ----- 14

15. Add lines 13 and 14. *If less than zero, enter negative number* ----- 15

16. If you used Form ND-1 for 2005, figure the tax on the amount on line 15 using the 2005 Form ND-1 Tax Rate Schedules on page 2 of the instructions. Otherwise, use the Form ND-2 Tax Rate Schedule on page 1 of the instructions ----- 16

17. Add lines 4, 8, 12 and 16. Enter this amount on page 2, line 18, of this schedule ----- 17



18. Enter the amount from page 1, line 17 ----- 18

19. If you used Schedule ND-1FA to figure your tax for:

- 2005, enter amount from your 2005 Schedule ND-1FA, line 12.
- 2004 but not 2005, enter amount from your 2004 Schedule ND-1FA, line 16.
- 2003 but not 2004 nor 2005, enter amount from your 2003 Schedule ND-1FA, line 4.

Otherwise, enter amount from 2003 Form ND-1, line 15 (if full-year resident) or Schedule ND-1NR, line 21 (if full-year nonresident or part-year resident) **OR** from 2003 Form ND-2, Tax Computation Schedule, line 2.

19

20. If you used Schedule ND-1FA to figure your tax for:

- 2005, enter amount from your 2005 Schedule ND-1FA, line 16.
- 2004 but not 2005, enter amount from your 2004 Schedule ND-1FA, line 4.

Otherwise, enter amount from 2004 Form ND-1, line 15 (if full-year resident) or Schedule ND-1NR, line 21 (if full-year nonresident or part-year resident) **OR** from 2004 Form ND-2, Tax Computation Schedule, line 2.

20

21. If you used Schedule ND-1FA to figure your tax for 2005, enter amount from 2005 Schedule ND-1FA, line 4. Otherwise, enter amount from 2005 Form ND-1, line 17 (if full-year resident) or Schedule ND-1NR, line 19 (if full-year nonresident or part-year resident) **OR** from 2005 Form ND-2, Tax Computation Schedule, line 2. ----- 21

22. Add lines 19, 20, and 21 ----- 22

23. Subtract line 22 from line 18. Enter result on your return as follows:

- If you (and your spouse, if filing jointly) were full-year residents, enter the amount from this line on Form ND-1, line 17.
- If you are required to use Schedule ND-1NR, enter the amount from this line on Schedule ND-1NR, line 20.

(F1) 23

► **Caution:** If you (and your spouse, if filing jointly) are full-year residents, the tax on line 23 above may be higher than the tax calculated without the use of this schedule. Attach this schedule to your Form ND-1 only if you are choosing to pay the tax calculated on it.

If you are required to use Schedule ND-1NR, the tax on line 23 above is not your actual tax liability. You must enter the tax from line 23 of this schedule on Schedule ND-1NR, line 20, and complete the remainder of Schedule ND-1NR to calculate your actual tax liability. Please note that the tax calculated based on the use of Schedule ND-1FA may be higher than the tax calculated without it. Attach this schedule to your Form ND-1 only if you are choosing to pay the tax based on its use.